

EXHIBIT 5

EXHIBIT 5

Results of Receiving Bank Analysis - Goodman NTC Account (*During the Two Year Period*)^[1]

Banking Institution	Account Number	Account Holder	Total Amount Traced per BLMIS Bank Records
JPMorgan Chase Bank, NA	xxxxxxx5965	James M. Goodman	175,000

12/14/2006 Cash Withdrawal from the Goodman NTC Account Traced to the NTC Account Holder \$ 175,000

JPMorgan Chase Bank, NA	Unknown	NTC ^[2]	175,000
-------------------------	---------	--------------------	---------

12/12/2007 Cash Withdrawal from the Goodman NTC Account Traced to NTC^[3] \$ 175,000

Total Cash Withdrawals from the Goodman NTC Account in the Two Year Period \$ 350,000

^[1] Further detail regarding my tracing analysis is set forth in **Exhibit 6**.

^[2] The cancelled check from BLMIS records identifies JPMorgan Chase Bank as the banking institution that received funds from BLMIS, but did not contain the name of the account holder of the bank account in receipt of funds from BLMIS. However, based on my review of available bank records produced to the Trustee by JPMorgan Chase Bank, and the Pensco Traditional/Roth IRA Transfer/Rollover Request Form (*see* PUBLIC0612877-79), NTC or NTC-related entities held at least one account at JPMorgan Chase Bank. Based on these documents, and based on my analysis of the 12/12/2007 cash withdrawal from the Goodman NTC Account (as detailed in **Exhibit 7**), I conclude that the holder(s) of the bank account at JPMorgan Chase Bank identified through my tracing analysis are NTC or NTC-related entities. As of the date of this report, the relevant bank records related to the bank account(s) held at JPMorgan Chase Bank by NTC or NTC-related entities that received funds from BLMIS via check were not available for my review.

^[3] As shown on **Exhibit 7**, the 12/14/2007 cash withdrawal of \$175,000 from the Goodman NTC Account was reflected on the NTC quarterly account statement as an inflow from BLMIS and an outflow to the IRA account holder, James M. Goodman, for an IRA distribution for tax year 2007.